



**CLAIRE C. McCASKILL**  
**Missouri State Auditor**

To the County Commission  
and  
Officeholders of Morgan County, Missouri

The State Auditor's Office through the State Office of Administration, Division of Purchasing, contracted the audit services of Morgan County, Missouri, for the two years ended December 31, 2002. A copy of this audit which was performed by Casey and Company, L.L.C., Certified Public Accountants, is attached.

Claire C. McCaskill  
State Auditor

Report No. 2003-65  
July 8, 2003

**MORGAN COUNTY, MISSOURI**  
**FOR THE TWO YEARS**  
**ENDED DECEMBER 31, 2002**

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**Casey and Company of Columbia, L.L.C.**  
**Certified Public Accountants**  
**Columbia, Missouri**

MORGAN COUNTY, MISSOURI

TABLE OF CONTENTS

	<u>Page</u>
<hr/>	
FINANCIAL SECTION	
Independent Auditors' Reports:	
Financial Statements .....	2-4
Compliance and Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance With <i>Government Auditing Standards</i> .....	5-6
Financial Statements:.....	7-39
 <u>Exhibit</u>	 <u>Description</u>
	Statement of Receipts, Disbursements, and Changes in Cash - Various Funds
A-1	Year Ended December 31, 2002.....8
A-2	Year Ended December 31, 2001.....9
 B	 <u>General Revenue Fund</u>
	Comparative Statement of Receipts, Disbursements, and Changes in Cash - Budget and Actual, Years Ended December 31, 2002 and 2001.....10
 C	 <u>Special Road and Bridge Fund</u>
	Comparative Statement of Receipts, Disbursements, and Changes in Cash - Budget and Actual, Years Ended December 31, 2002 and 2001.....11
 D	 <u>Assessment Fund</u>
	Comparative Statement of Receipts, Disbursements, and Changes in Cash - Budget and Actual, Years Ended December 31, 2002 and 2001.....12
 E	 <u>Law Enforcement Training Fund</u>
	Comparative Statement of Receipts, Disbursements, and Changes in Cash - Budget and Actual, Years Ended December 31, 2002 and 2001.....13

MORGAN COUNTY, MISSOURI

TABLE OF CONTENTS

		<u>Page</u>
<u>FINANCIAL SECTION</u>		
Financial Statements:		
<u>Exhibit</u>	<u>Description</u>	
F	<u>Prosecuting Attorney Training Fund</u> Comparative Statement of Receipts, Disbursements, and Changes in Cash - Budget and Actual, Years Ended December 31, 2002 and 2001 .....	14
G	<u>Johnson Grass Fund</u> Comparative Statement of Receipts, Disbursements, and Changes in Cash - Budget and Actual, Years Ended December 31, 2002 and 2001 .....	15
H	<u>911 Fund</u> Comparative Statement of Receipts, Disbursements, and Changes in Cash - Budget and Actual, Years Ended December 31, 2002 and 2001 .....	16
I	<u>Local Emergency Planning Committee Fund</u> Comparative Statement of Receipts, Disbursements, and Changes in Cash - Budget and Actual, Years Ended December 31, 2002 and 2001 .....	17
J	<u>Prosecuting Attorney's Delinquent Tax Collection Fund</u> Comparative Statement of Receipts, Disbursements, and Changes in Cash - Budget and Actual, Years Ended December 31, 2002 and 2001 .....	18
K	<u>Recorder User Fund</u> Comparative Statement of Receipts, Disbursements, and Changes in Cash - Budget and Actual, Years Ended December 31, 2002 and 2001 .....	19
L	<u>Domestic Violence Fund</u> Comparative Statement of Receipts, Disbursements, and Changes in Cash - Budget and Actual, Years Ended December 31, 2002 and 2001 .....	20

MORGAN COUNTY, MISSOURI

TABLE OF CONTENTS

		<u>Page</u>
<u>FINANCIAL SECTION</u>		
Financial Statements:		
<u>Exhibit</u>	<u>Description</u>	
M	<u>Bad Check Collection Fund</u> Comparative Statement of Receipts, Disbursements, and Changes in Cash - Budget and Actual, Years Ended December 31, 2002 and 2001 .....	21
N	<u>Prosecuting Attorney Library Fund</u> Comparative Statement of Receipts, Disbursements, and Changes in Cash - Budget and Actual, Years Ended December 31, 2002 and 2001 .....	22
O	<u>Law Enforcement Sales Tax Fund</u> Comparative Statement of Receipts, Disbursements, and Changes in Cash - Budget and Actual, Years Ended December 31, 2002 and 2001 .....	23
P	<u>NID Debt Service Fund</u> Comparative Statement of Receipts, Disbursements, and Changes in Cash - Budget and Actual, Years Ended December 31, 2002 and 2001 .....	24
Q	<u>NID Ongoing Construction Fund</u> Comparative Statement of Receipts, Disbursements, and Changes in Cash - Budget and Actual, Years Ended December 31, 2002 and 2001 .....	25
R	<u>Sheriff's Fees Fund</u> Statement of Receipts, Disbursements, and Changes in Cash - Budget and Actual, Year Ended December 31, 2002 and 2001 .....	26
S	<u>P.O.S.T. Fund</u> Statement of Receipts, Disbursements, and Changes in Cash - Budget and Actual, Year Ended December 31, 2002 and 2001 .....	27

MORGAN COUNTY, MISSOURI

TABLE OF CONTENTS

		<u>Page</u>
<u>FINANCIAL SECTION</u>		
Financial Statements:		
<u>Exhibit</u>	<u>Description</u>	
T	<u>K-9 Drug Dog Fund</u> Statement of Receipts, Disbursements, and Changes in Cash – Budget and Actual, Year Ended December 31, 2001 .....	28
U	<u>Election Services Fund</u> Statement of Receipts, Disbursements, and Changes in Cash – Budget and Actual, Year Ended December 31, 2002 and 2001 .....	29
V	<u>Morgan County Health Center Fund</u> Statement of Receipts, Disbursements, and Changes in Cash – Budget and Actual, Year Ended December 31, 2002 and 2001 .....	30
W	<u>Family Access Fund</u> Statement of Receipts, Disbursements, and Changes in Cash – Budget and Actual, Year Ended December 31, 2002 and 2001 .....	31
X	<u>MoSmart Fund</u> Statement of Receipts, Disbursements, and Changes in Cash – Budget and Actual, Year Ended December 31, 2002 and 2001 .....	32
Y	<u>Senate Bill 40 Fund</u> Statement of Receipts, Disbursements, and Changes in Cash – Budget and Actual, Year Ended December 31, 2002 and 2001 .....	33
Z	<u>Circuit Clerk Interest Fund</u> Statement of Receipts, Disbursements, and Changes in Cash – Budget and Actual, Year Ended December 31, 2002 and 2001 .....	34

MORGAN COUNTY, MISSOURI

TABLE OF CONTENTS

		<u>Page</u>
<hr/>		
FINANCIAL SECTION		
Financial Statements:		
<u>Exhibit</u>	<u>Description</u>	
AA	<u>Associate Circuit Court Interest Fund</u> Statement of Receipts, Disbursements, and Changes in Cash – Budget and Actual, Year Ended December 31, 2002 and 2001 .....	35
AB	<u>Senior Citizens Service Fund</u> Statement of Receipts, Disbursements, and Changes in Cash – Budget and Actual, Year Ended December 31, 2002 and 2001 .....	36
AC	<u>Jury Script Fund</u> Statement of Receipts, Disbursements, and Changes in Cash – Budget and Actual, Year Ended December 31, 2002 and 2001 .....	37
AD	<u>Local Law Enforcement Block Grant Fund</u> Statement of Receipts, Disbursements, and Changes in Cash – Budget and Actual, Year Ended December 31, 2002 and 2001 .....	38
AE	<u>Sheriff Drug Seizure Fund</u> Statement of Receipts, Disbursements, and Changes in Cash – Budget and Actual, Year Ended December 31, 2002 and 2001 .....	39
Notes to the Financial Statements .....		40-44
Schedule:		
Schedule of Findings, Years Ended December 31, 2002 and 2001 .....		45-46

MORGAN COUNTY, MISSOURI

TABLE OF CONTENTS

	<u>Page</u>
<hr/>	
FINANCIAL SECTION	
Follow –Up on Prior Audit Findings for an audit of financial Statements Performed in Accordance With <i>Government Auditing Standards</i> .....	47-48
Letter on Other Matters .....	49-52



## FINANCIAL SECTION

## Independent Auditors' Reports

# CASEY AND COMPANY OF COLUMBIA, L.L.C.



A Certified Public Accounting and Consulting Firm

One Broadway Building  
1 East Broadway  
Columbia, MO 65203-4205  
573 / 442 – 8427  
FAX / 875 – 7876  
www.caseycpas.com

## INDEPENDENT AUDITOR'S REPORT ON THE FINANCIAL STATEMENTS

To the County Commission  
and  
Officeholders of Morgan County, Missouri

We have audited the accompanying special-purpose financial statements of various funds of Morgan County, Missouri, as of and for the years ended December 31, 2002 and 2001, as identified in the table of contents. These special-purpose financial statements are the responsibility of the county's management. Our responsibility is to express an opinion on these special-purpose financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the special-purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the special-purpose financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

The accompanying special-purpose financial statements were prepared for the purpose of presenting the receipts, disbursements, and changes in cash of various

MEMBER  
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American  
Institute of  
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Public  
Accountants  
•  
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funds of Morgan County, Missouri, and comparisons of such information with the corresponding budgeted information for various funds of the county and are not intended to be a complete presentation of the financial position and results of operations of those funds or of Morgan County.

In our opinion, the special-purpose financial statements referred to in the first paragraph present fairly, in all material respects, the receipts, disbursements, and changes in cash of various funds of Morgan County, Missouri, and comparisons of such information with the corresponding budgeted information for various funds of the county as of and for the years ended December 31, 2002 and 2001, in conformity with the comprehensive basis of accounting discussed in Note 1, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we also have issued our report dated May 31, 2003, on our consideration of the county's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

Original Signed by Auditor

Casey and Company, LLC

Independent Auditor

May 31, 2003

# CASEY AND COMPANY OF COLUMBIA, L.L.C.



A Certified Public Accounting and Consulting Firm

One Broadway Building  
1 East Broadway  
Columbia, MO 65203-4205  
573 / 442 – 8427  
FAX / 875 – 7876  
www.caseycpas.com

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE  
AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING  
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED  
IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the County Commission  
and  
Officeholders of Morgan County, Missouri

We have audited the special-purpose financial statements of various funds of Morgan County, Missouri, as of and for the years ended December 31, 2002 and 2001, and have issued our report thereon dated May 31, 2003. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

## Compliance

As part of obtaining reasonable assurance about whether the special-purpose financial statements of various funds of Morgan County, Missouri, are free of material misstatement, we performed tests of the county's compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*. We noted an immaterial instance

of noncompliance which we have reported to the management of the county in the accompanying Letter on Other Matters.

#### Internal Control Over Financial Reporting

In planning and performing our audit of the special-purpose financial statements of various funds of Morgan County, Missouri, we considered the county's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the special-purpose financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the special-purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving the internal control over financial reporting, which we have reported to the management of the county in the accompanying Letter on Other Matters.

This report is intended for the information of the management of Morgan County, Missouri, and other applicable government officials. However, this report is a matter of public record and its distribution is not limited.

Original Signed by Auditor

Casey and Company, LLC

Independent Auditor

May 31, 2003

## Financial Statements

Exhibit A-1

MORGAN COUNTY, MISSOURI  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - VARIOUS FUNDS  
YEAR ENDED DECEMBER 31, 2002

Fund	Cash, January 1	Receipts	Disbursements	Cash, December 31
General Revenue Fund	\$ 857,389	1,814,927	1,923,429	748,887
Special Road & Bridge Fund	768,474	1,713,648	1,666,723	815,399
Assessment Fund	-	347,392	347,392	-
Law Enforcement Training Fund	4,097	3,377	5,989	1,485
Prosecuting Attorney Training Fund	10,121	989	4,817	6,293
Johnson Grass Fund	12,185	24,473	6,063	30,595
911 Fund	-	372,643	371,487	1,156
Local Emergency Planning Fund	6,533	2,109	3,497	5,145
Prosecuting Attorney Del. Sales Tax Fund	7,418	856	2,771	5,503
Recorder User Fees Fund	14,993	31,769	27,347	19,415
Domestic Violence Fund	1,867	1,561	1,867	1,561
Bad Check Collection Fund	11,430	14,461	10,876	15,015
Prosecuting Attorney Library Fund	7,059	7,669	3,798	10,930
Law Enforcement Sales Tax Fund	-	1,771,543	1,771,543	-
NID's Debt Service Fund	693,333	446,682	420,678	719,337
NID's Ongoing Construction Fund	898,375	73,588	474,161	497,802
Sheriff's Fees Fund	1,225	26,390	26,943	672
P.O.S.T Fund	-	1,631	1,631	-
Election Service Fund	3,953	2,014	3,093	2,874
Morgan County Health Center Fund	162,506	667,014	739,646	89,874
Family Access Fund	1,174	-	-	1,174
MoSmart Fund	-	45,103	45,103	-
Senate Bill 40 Fund	85,367	145,737	148,966	82,138
Circuit Clerk Interest Fund	23,242	1,987	1,801	23,428
Associate Circuit Court Interest Fund	18,331	1,147	3,567	15,911
Senior Citizens Service Fund	41,303	142,528	115,240	68,591
Jury Scrip Fund	696	3,000	1,217	2,479
Local Law Enforcement Block Grant Fund	33,315	5,312	29,136	9,491
Sheriff's Drug Seizure Fund	351	10	270	91
Total	\$ 3,664,737	7,669,560	8,159,051	3,175,246

The accompanying Notes to the Financial Statements are an integral part of this statement.



## Exhibit A-2

MORGAN COUNTY, MISSOURI  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - VARIOUS FUNDS  
YEAR ENDED DECEMBER 31, 2001

Fund	Cash, January 1	Receipts	Disbursements	Cash, December 31
General Revenue Fund	\$ 1,037,116	1,772,106	1,951,833	857,389
Special Road & Bridge Fund	975,376	1,471,148	1,678,050	768,474
Assessment Fund	-	337,998	337,998	-
Law Enforcement Training Fund	3,525	3,276	2,704	4,097
Prosecuting Attorney Training Fund	8,947	1,174	-	10,121
Johnson Grass Fund	15,813	804	4,432	12,185
911 Fund	1,844	389,550	391,394	-
Local Emergency Planning Fund	6,231	4,820	4,518	6,533
Prosecuting Attorney Del. Sales Tax Fund	10,601	932	4,115	7,418
Recorder User Fees Fund	14,321	22,819	22,147	14,993
Domestic Violence Fund	1,479	1,867	1,479	1,867
Bad Check Collection Fund	11,147	16,745	16,462	11,430
Prosecuting Attorney Library Fund	5,424	7,780	6,145	7,059
Law Enforcement Sales Tax Fund	9,460	1,810,492	1,819,952	-
NID's Debt Service Fund	689,709	542,490	538,866	693,333
NID's Ongoing Construction Fund	774,947	171,601	48,173	898,375
Sheriff's Fees Fund	5,938	25,251	29,964	1,225
P.O.S.T Fund	-	1,305	1,305	-
K-9 Drug Dog Fund	-	551	551	-
Election Service Fund	1,663	2,290	-	3,953
Morgan County Health Center Fund	184,743	597,514	619,751	162,506
Family Access Fund	1,149	25	-	1,174
MoSmart Fund	-	41,394	41,394	-
Senate Bill 40 Fund	82,654	137,204	134,491	85,367
Circuit Clerk Interest Fund	22,617	3,063	2,438	23,242
Associate Circuit Court Interest Fund	16,939	2,120	728	18,331
Senior Citizens Service Fund	30,781	130,548	120,026	41,303
Jury Scrip Fund	3,146	-	2,450	696
Local Law Enforcement Block Grant Fund	22,864	18,032	7,581	33,315
Sheriff's Drug Seizure Fund	337	14	-	351
Total	\$ 3,938,771	7,514,913	7,788,947	3,664,737

The accompanying Notes to the Financial Statements are an integral part of this statement.

## Exhibit B

MORGAN COUNTY, MISSOURI  
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
 GENERAL REVENUE FUND

	Year Ended December 31,					
	2002			2001		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Property taxes	\$ 273,000	270,704	(2,296)	302,000	259,553	(42,447)
Sales taxes	845,000	871,976	26,976	900,000	832,589	(67,411)
Intergovernmental	5,000	10,317	5,317	4,500	9,780	5,280
Charges for services	437,800	469,320	31,520	343,300	393,939	50,639
Interest	21,000	22,966	1,966	40,000	53,643	13,643
Other	86,650	58,317	(28,333)	39,200	68,008	28,808
Transfers in	150,200	106,048	(44,152)	100,500	153,618	53,118
Adjustments	-	5,279	5,279	-	976	976
Total Receipts	\$ 1,818,650	1,814,927	(3,723)	1,729,500	1,772,106	42,606
DISBURSEMENTS						
County Commission	\$ 114,504	114,872	(368)	110,628	110,303	325
County Clerk	96,810	93,215	3,595	99,228	94,092	5,136
Elections	28,500	27,967	533	5,200	7,721	(2,521)
Buildings and grounds	62,348	70,135	(7,787)	67,616	68,435	(819)
Employee fringe benefits	84,500	82,424	2,076	77,355	80,618	(3,263)
County Treasurer	36,800	35,797	1,003	35,520	34,952	568
County Collector	110,227	109,512	715	105,526	106,082	(556)
Recorder of Deeds User Fund	61,043	59,724	1,319	60,257	59,640	617
Circuit Clerk	4,400	4,929	(529)	5,000	5,067	(67)
Associate Circuit Court	30,580	26,007	4,573	37,864	28,883	8,981
Court Administration	6,000	-	6,000	10,000	-	10,000
Public Administrator	59,163	59,144	19	57,109	56,472	637
Prosecuting Attorney	139,032	140,723	(1,691)	144,684	136,759	7,925
Juvenile Officer	73,438	42,666	30,772	57,543	46,841	10,702
Coroner	27,325	20,538	6,787	23,500	24,965	(1,465)
Circuit Judges - Div. 1 & 2	11,840	9,551	2,289	11,146	8,111	3,035
Other General County Government	176,200	219,870	(43,670)	227,390	180,577	46,813
Transfer out	730,963	806,355	(75,392)	707,844	902,315	(194,471)
Emergency Fund	54,659	-	54,659	51,885	-	51,885
Total Disbursements	\$ 1,908,332	1,923,429	(15,097)	1,895,295	1,951,833	(56,538)
RECEIPTS OVER (UNDER) DISBURSEMENTS	(89,682)	(108,502)	(18,820)	(165,795)	(179,727)	(13,932)
CASH, JANUARY 1	857,389	857,389	-	1,037,116	1,037,116	-
CASH, DECEMBER 31	\$ 767,707	748,887	(18,820)	871,321	857,389	(13,932)

The accompanying Notes to the Financial Statements are an integral part of this statement

Exhibit C

MORGAN COUNTY, MISSOURI  
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
SPECIAL ROAD AND BRIDGE FUND

	Year Ended December 31,					
	2002			2001		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Property Taxes	\$ 310,000	313,309	3,309	285,000	291,628	6,628
Sales Tax Revenues	180,250	202,740	22,490	160,000	184,086	24,086
Intergovernmental Revenues	924,910	967,675	42,765	955,000	946,256	(8,744)
Interest Income	22,820	23,205	385	55,000	48,783	(6,217)
Other Revenues	200,000	206,006	6,006	-	40	40
Transfers In	400	713	313	500	355	(145)
Total Receipts	\$ 1,638,380	1,713,648	75,268	1,455,500	1,471,148	15,648
DISBURSEMENTS						
Salaries	\$ 410,000	414,868	(4,868)	401,000	401,772	(772)
Employee fringe benefits	81,400	75,014	6,386	67,400	76,586	(9,186)
Supplies	120,000	94,861	25,139	132,500	107,387	25,113
Insurance	17,000	24,166	(7,166)	12,000	17,089	(5,089)
Road and Bridge Materials	140,000	159,322	(19,322)	140,000	135,304	4,696
Equipment repairs	70,000	48,827	21,173	55,000	60,334	(5,334)
Equipment purchases	480,000	503,671	(23,671)	400,000	431,569	(31,569)
Construction, repair, and maintenance projects	280,000	105,137	174,863	390,000	217,762	172,238
Other	125,000	132,574	(7,574)	134,500	122,080	12,420
Transfers out	105,250	108,283	(3,033)	58,750	108,167	(49,417)
Total Disbursements	\$ 1,828,650	1,666,723	161,927	1,791,150	1,678,050	113,100
RECEIPTS OVER (UNDER) DISBURSEMENTS	(190,270)	46,925	237,195	(335,650)	(206,902)	128,748
CASH, JANUARY 1	768,474	768,474	-	975,376	975,376	-
CASH, DECEMBER 31	\$ 578,204	815,399	237,195	639,726	768,474	128,748

The accompanying Notes to the Financial Statements are an integral part of this statement

Exhibit D

MORGAN COUNTY, MISSOURI  
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
ASSESSMENT FUND

	Year Ended December 31,					
	2002			2001		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Intergovernmental	\$ 306,983	307,009	26	277,219	278,731	1,512
Interest Income	700	835	135	1,100	1,799	699
Transfers In	53,684	39,548	(14,136)	66,119	57,468	(8,651)
Total Receipts	\$ 361,367	347,392	(13,975)	344,438	337,998	(6,440)
DISBURSEMENTS						
Assessor	\$ 361,367	347,392	13,975	344,437	337,998	6,439
Total Disbursements	\$ 361,367	347,392	13,975	344,437	337,998	6,439
RECEIPTS OVER (UNDER) DISBURSEMENTS	-	-	-	1	-	(1)
CASH, JANUARY 1	-	-	-	-	-	-
CASH, DECEMBER 31	\$ -	-	-	1	-	(1)

The accompanying Notes to the Financial Statements are an integral part of this statement

Exhibit E

MORGAN COUNTY, MISSOURI  
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
LAW ENFORCEMENT TRAINING FUND

	Year Ended December 31,					
	2002			2001		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Charges for Service	\$ 3,150	3,035	(115)	3,150	3,082	(68)
Interest Income	195	67	(128)	150	182	32
Other Revenues	-	275	275	-	12	12
Total Receipts	\$ 3,345	3,377	32	3,300	3,276	(24)
DISBURSEMENTS						
Sheriff	\$ 4,000	5,989	(1,989)	3,300	2,704	596
Total Disbursements	\$ 4,000	5,989	(1,989)	3,300	2,704	596
RECEIPTS OVER (UNDER) DISBURSEMENTS	(655)	(2,612)	(1,957)	-	572	572
CASH, JANUARY 1	4,097	4,097	-	3,525	3,525	-
CASH, DECEMBER 31	\$ 3,442	1,485	(1,957)	3,525	4,097	572

The accompanying Notes to the Financial Statements are an integral part of this statement

Exhibit F

MORGAN COUNTY, MISSOURI  
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
PROSECUTING ATTORNEY TRAINING FUND

	Year Ended December 31,					
	2002			2001		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Charges for Service	\$ 700	765	65	700	719	19
Interest Income	400	224	(176)	400	455	55
Total Receipts	\$ 1,100	989	(111)	1,100	1,174	74
DISBURSEMENTS						
Prosecuting Attorney	\$ 4,573	4,817	(244)	500	-	500
Total Disbursements	\$ 4,573	4,817	(244)	500	-	500
RECEIPTS OVER (UNDER) DISBURSEMENTS	(3,473)	(3,828)	(355)	600	1,174	574
CASH, JANUARY 1	10,121	10,121	-	8,947	8,947	-
CASH, DECEMBER 31	\$ 6,648	6,293	(355)	9,547	10,121	574

The accompanying Notes to the Financial Statements are an integral part of this statement

Exhibit G

MORGAN COUNTY, MISSOURI  
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
JOHNSON GRASS FUND

	Year Ended December 31,					
	2002			2001		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Property Tax Revenue	\$ 10	23,964	23,954	300	3	(297)
Interest	300	269	(31)	900	801	(99)
Transfers In	-	240	240	-	-	-
Total Receipts	\$ 310	24,473	24,163	1,200	804	(396)
DISBURSEMENTS						
Salaries	\$ 3,940	4,759	(819)	3,938	3,809	129
Office Expenditures	40	38	2	30	27	3
Other	1,760	1,266	494	920	596	324
Total Disbursements	\$ 5,740	6,063	(323)	4,888	4,432	456
RECEIPTS OVER (UNDER) DISBURSEMENTS	(5,430)	18,410	23,840	(3,688)	(3,628)	60
CASH, JANUARY 1	12,185	12,185	-	15,813	15,813	-
CASH, DECEMBER 31	\$ 6,755	30,595	23,840	12,125	12,185	60

The accompanying Notes to the Financial Statements are an integral part of this statement

Exhibit H

MORGAN COUNTY, MISSOURI  
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
911 FUND

	Year Ended December 31,					
	2002			2001		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Intergovernmental Revenues	\$ 83,400	72,200	(11,200)	70,500	67,909	(2,591)
Interest Income	-	326	326	1,000	227	(773)
Other Revenue	255,000	264,338	9,338	225,000	243,156	18,156
Charges for service	-	6	6	-	448	448
Operating Transfers In	32,123	35,773	3,650	87,332	77,810	(9,522)
Total Receipts	\$ 370,523	372,643	2,120	383,832	389,550	5,718
DISBURSEMENTS						
Salaries	\$ 300,684	304,307	(3,623)	311,268	313,987	(2,719)
Office Expenditures	13,864	16,822	(2,958)	21,864	13,728	8,136
Equipment	10,000	8,859	1,141	9,000	23,739	(14,739)
Mileage & Training	5,500	5,496	4	7,500	5,488	2,012
Line Charges	39,000	34,670	4,330	32,000	33,060	(1,060)
Other	1,475	1,333	142	2,200	1,392	808
Total Disbursements	\$ 370,523	371,487	(964)	383,832	391,394	(7,562)
RECEIPTS OVER (UNDER) DISBURSEMENTS	-	1,156	(1,156)	-	(1,844)	(1,844)
CASH, JANUARY 1	-	-	-	1,844	1,844	-
CASH, DECEMBER 31	\$ -	1,156	(1,156)	1,844	-	(1,844)

The accompanying Notes to the Financial Statements are an integral part of this statement



Exhibit I

MORGAN COUNTY, MISSOURI  
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
LOCAL EMERGENCY PLANNING COMMITTEE FUND

	Year Ended December 31,					
	2002			2001		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Intergovernmental Revenues	\$ -	-	-	1,730	-	(1,730)
Interest Income	75	-	(75)	200	74	(126)
Other Revenues	4,500	2,109	(2,391)	2,500	4,746	2,246
Total Receipts	\$ 4,575	2,109	(2,466)	4,430	4,820	390
DISBURSEMENTS						
Expenditures	\$ 6,200	3,497	2,703	10,100	4,518	5,582
Total Disbursements	\$ 6,200	3,497	2,703	10,100	4,518	5,582
RECEIPTS OVER (UNDER) DISBURSEMENTS	(1,625)	(1,388)	237	(5,670)	302	5,972
CASH, JANUARY 1	6,533	6,533	-	6,231	6,231	-
CASH, DECEMBER 31	\$ 4,908	5,145	237	561	6,533	5,972

The accompanying Notes to the Financial Statements are an integral part of this statement

Exhibit J

MORGAN COUNTY, MISSOURI  
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
PROSECUTING ATTORNEYS DEL. SALES TAX COLLECTION FUND

	Year Ended December 31,					
	2002			2001		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Charges for Service	\$ 500	683	183	600	481	(119)
Interest Income	400	173	(227)	400	451	51
Total Receipts	\$ 900	856	(44)	1,000	932	(68)
DISBURSEMENTS						
Expenditures	\$ 2,294	2,771	(477)	4,115	4,115	-
Total Disbursements	\$ 2,294	2,771	(477)	4,115	4,115	-
RECEIPTS OVER (UNDER) DISBURSEMENTS	(1,394)	(1,915)	(521)	(3,115)	(3,183)	(68)
CASH, JANUARY 1	7,418	7,418	-	10,601	10,601	-
CASH, DECEMBER 31	\$ 6,024	5,503	(521)	7,486	7,418	(68)

The accompanying Notes to the Financial Statements are an integral part of this statement

Exhibit K

MORGAN COUNTY, MISSOURI  
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
RECORDER USER FUND

	Year Ended December 31,					
	2002			2001		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Charges for Service	\$ 29,000	31,242	2,242	17,000	22,168	5,168
Interest Income	375	527	152	750	651	(99)
Total Receipts	\$ 29,375	31,769	2,394	17,750	22,819	5,069
DISBURSEMENTS						
Office Expenditures	\$ 23,600	27,347	(3,747)	6,500	22,147	(15,647)
Total Disbursements	\$ 23,600	27,347	(3,747)	6,500	22,147	(15,647)
RECEIPTS OVER (UNDER) DISBURSEMENTS	5,775	4,422	(1,353)	11,250	672	(10,578)
CASH, JANUARY 1	14,993	14,993	-	14,321	14,321	-
CASH, DECEMBER 31	\$ 20,768	19,415	(1,353)	25,571	14,993	(10,578)

The accompanying Notes to the Financial Statements are an integral part of this statement

Exhibit L

MORGAN COUNTY, MISSOURI  
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
DOMESTIC VIOLENCE FUND

	Year Ended December 31,					
	2002			2001		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Charges for Service	\$ 1,400	1,534	134	1,550	1,821	271
Interest Income	-	27	27	50	46	(4)
Total Receipts	\$ 1,400	1,561	161	1,600	1,867	267
DISBURSEMENTS						
Office Expenditures	\$ 1,867	1,867	-	3,025	1,479	1,546
Total Disbursements	\$ 1,867	1,867	-	3,025	1,479	1,546
RECEIPTS OVER (UNDER) DISBURSEMENTS	(467)	(306)	161	(1,425)	388	1,813
CASH, JANUARY 1	1,867	1,867	-	1,479	1,479	-
CASH, DECEMBER 31	\$ 1,400	1,561	161	54	1,867	1,813

The accompanying Notes to the Financial Statements are an integral part of this statement

Exhibit M

MORGAN COUNTY, MISSOURI  
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
BAD CHECK COLLECTION FUND

	Year Ended December 31,					
	2002			2001		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Charges for Service	\$ 16,500	14,132	(2,368)	16,000	16,170	170
Interest Income	600	329	(271)	550	575	25
Total Receipts	\$ 17,100	14,461	(2,639)	16,550	16,745	195
DISBURSEMENTS						
Salaries	\$ 10,875	10,841	34	18,426	15,380	3,046
Office Expenditures	198	-	198	183	842	(659)
Equipment	-	-	-	-	200	(200)
Other	40	35	5	-	40	(40)
Total Disbursements	\$ 11,113	10,876	237	18,609	16,462	2,147
RECEIPTS OVER (UNDER) DISBURSEMENTS	5,987	3,585	(2,402)	(2,059)	283	2,342
CASH, JANUARY 1	11,430	11,430	-	11,147	11,147	-
CASH, DECEMBER 31	\$ 17,417	15,015	(2,402)	9,088	11,430	2,342

The accompanying Notes to the Financial Statements are an integral part of this statement

Exhibit N

MORGAN COUNTY, MISSOURI  
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
PROSECUTING ATTORNEY LIBRARY FUND

	Year Ended December 31,					
	2002			2001		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Other Revenues	\$ 7,000	7,669	669	6,200	7,780	1,580
Total Receipts	\$ 7,000	7,669	669	6,200	7,780	1,580
DISBURSEMENTS						
Law Library	\$ 7,000	3,798	3,202	6,000	6,145	(145)
Total Disbursements	\$ 7,000	3,798	3,202	6,000	6,145	(145)
RECEIPTS OVER (UNDER) DISBURSEMENTS	-	3,871	3,871	200	1,635	1,435
CASH, JANUARY 1	7,059	7,059	-	5,424	5,424	-
CASH, DECEMBER 31	\$ 7,059	10,930	3,871	5,624	7,059	1,435

The accompanying Notes to the Financial Statements are an integral part of this statement

Exhibit O

MORGAN COUNTY, MISSOURI  
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
LAW ENFORCEMENT SALES TAX FUND

	Year Ended December 31,					
	2002			2001		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Sales Tax Revenues	\$ 913,500	924,436	10,936	950,000	898,806	(51,194)
Charges for Service	107,000	80,415	(26,585)	184,870	101,021	(83,849)
Interest Income	1,000	2,746	1,746	40,000	17,249	(22,751)
Other Revenues	47,528	40,411	(7,117)	57,364	31,371	(25,993)
Operating Transfers In	640,656	723,535	82,879	547,593	762,045	214,452
Total Receipts	\$ 1,709,684	1,771,543	61,859	1,779,827	1,810,492	30,665
DISBURSEMENTS						
Salaries Expenditures	\$ 742,756	730,317	12,439	786,318	784,439	1,879
Office Expenditures	18,000	31,902	(13,902)	36,000	29,837	6,163
Equipment Expenditures	6,000	8,683	(2,683)	11,689	13,179	(1,490)
Mileage & Training	57,000	56,418	582	97,000	87,671	9,329
Other Expenditures	62,500	77,578	(15,078)	69,860	66,885	2,975
Jail	101,500	165,918	(64,418)	87,500	121,204	(33,704)
Fringe Benefits	149,100	133,648	15,452	136,685	145,564	(8,879)
Bond Payment	469,100	471,806	(2,706)	469,380	468,375	1,005
Utilities	63,000	50,170	12,830	85,395	61,404	23,991
Transfers Out	40,728	45,103	(4,375)	-	41,394	(41,394)
Total Disbursements	\$ 1,709,684	1,771,543	(61,859)	1,779,827	1,819,952	(40,125)
RECEIPTS OVER (UNDER) DISBURSEMENTS	-	-	-	-	(9,460)	(9,460)
CASH, JANUARY 1	-	-	-	9,460	9,460	-
CASH, DECEMBER 31	\$ -	-	-	9,460	-	(9,460)

The accompanying Notes to the Financial Statements are an integral part of this statement

Exhibit P

MORGAN COUNTY, MISSOURI  
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
N.I.D. DEBT SERVICE FUND

	Year Ended December 31,					
	2002			2001		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Property Tax Revenues	\$ 423,724	430,978	7,254	378,697	475,145	96,448
Interest Income	13,967	15,704	1,737	22,802	50,021	27,219
Other Income	-	-	-	-	17,324	17,324
Transfers In	6,000	-	(6,000)	-	-	-
Total Receipts	\$ 443,691	446,682	2,991	401,499	542,490	140,991
DISBURSEMENTS						
Expenditures	\$ 510,489	371,897	138,592	377,455	394,611	(17,156)
Transfers Out	80,729	48,781	31,948	61,745	144,255	(82,510)
Total Disbursements	\$ 591,218	420,678	170,540	439,200	538,866	(99,666)
RECEIPTS OVER (UNDER) DISBURSEMENTS	(147,527)	26,004	173,531	(37,701)	3,624	41,325
CASH, JANUARY 1	693,333	693,333	-	689,709	689,709	-
CASH, DECEMBER 31	\$ 545,806	719,337	173,531	652,008	693,333	41,325

The accompanying Notes to the Financial Statements are an integral part of this statement



Exhibit Q

MORGAN COUNTY, MISSOURI  
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
N.I.D. ONGOING CONSTRUCTION FUND

	Year Ended December 31,					
	2002			2001		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Property Tax Revenue	\$ 11,000	-	(11,000)	-	10,682	10,682
Interest Income	22,469	12,180	(10,289)	40,772	15,465	(25,307)
Operating Transfers In	80,728	48,781	(31,947)	61,745	144,255	82,510
Other Revenues	-	12,627	12,627	11,000	1,199	(9,801)
Total Receipts	\$ 114,197	73,588	(40,609)	113,517	171,601	58,084
DISBURSEMENTS						
Expenditures	\$ 665,704	474,161	191,543	38,679	48,173	(9,494)
Total Disbursements	\$ 665,704	474,161	191,543	38,679	48,173	(9,494)
RECEIPTS OVER (UNDER) DISBURSEMENTS	(551,507)	(400,573)	150,934	74,838	123,428	48,590
CASH, JANUARY 1	898,375	898,375	-	774,947	774,947	-
CASH, DECEMBER 31	\$ 346,868	497,802	150,934	849,785	898,375	48,590

The accompanying Notes to the Financial Statements are an integral part of this statement

Exhibit R

MORGAN COUNTY, MISSOURI  
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
SHERIFF'S FEES FUND

	Year Ended December 31,					
	2002			2001		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Charges for Service	\$ 30,000	25,143	(4,857)	26,000	25,004	(996)
Interest Income	250	13	(237)	400	247	(153)
Other Revenues	-	1,234	1,234	-	-	-
Total Receipts	\$ 30,250	26,390	(3,860)	26,400	25,251	(1,149)
DISBURSEMENTS						
Expenditures	\$ 30,310	26,943	3,367	28,513	29,964	(1,451)
Total Disbursements	\$ 30,310	26,943	3,367	28,513	29,964	(1,451)
RECEIPTS OVER (UNDER) DISBURSEMENTS	(60)	(553)	(493)	(2,113)	(4,713)	(2,600)
CASH, JANUARY 1	1,225	1,225	-	5,938	5,938	-
CASH, DECEMBER 31	\$ 1,165	672	(493)	3,825	1,225	(2,600)

The accompanying Notes to the Financial Statements are an integral part of this statement

Exhibit S

MORGAN COUNTY, MISSOURI  
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
P.O.S.T. FUND

	Year Ended December 31,					
	2002			2001		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Other Revenue	\$ 1,325	1,631	306	2,818	1,305	(1,513)
Interest Income	-	-	-	2	-	(2)
Total Receipts	\$ 1,325	1,631	306	2,820	1,305	(1,515)
DISBURSEMENTS						
Expenditures	\$ 1,325	1,631	(306)	2,820	1,305	1,515
Total Disbursements	\$ 1,325	1,631	(306)	2,820	1,305	1,515
RECEIPTS OVER (UNDER) DISBURSEMENTS	-	-	-	-	-	-
CASH, JANUARY 1	-	-	-	-	-	-
CASH, DECEMBER 31	\$ -	-	-	-	-	-

The accompanying Notes to the Financial Statements are an integral part of this statement

Exhibit T

MORGAN COUNTY, MISSOURI  
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
K-9 DRUG DOG FUND

	Year Ended December 31,		
	2001		
	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS			
Operating Transfers In	\$ 2,300	493	(1,807)
Interest	-	58	58
Total Receipts	\$ 2,300	551	(1,749)
DISBURSEMENTS			
Expenditures	\$ 2,300	551	1,749
Total Disbursements	\$ 2,300	551	1,749
RECEIPTS OVER (UNDER) DISBURSEMENTS	-	-	-
CASH, JANUARY 1	-	-	-
CASH, DECEMBER 31	\$ -	-	-

The accompanying Notes to the Financial Statements are an integral part of this statement

Exhibit U

MORGAN COUNTY, MISSOURI  
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
ELECTION SERVICES FUND

	Year Ended December 31,					
	2002			2001		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Charges for Service	\$ 2,000	-	(2,000)	-	404	404
Interest	100	113	13	30	121	91
Other Revenues	-	1,901	1,901	600	-	(600)
Intergovernmental	-	-	-	-	1,765	1,765
Total Receipts	\$ 2,100	2,014	(86)	630	2,290	1,660
DISBURSEMENTS						
Miscellaneous	\$ 400	3,093	(2,693)	-	-	-
Total Disbursements	\$ 400	3,093	(2,693)	-	-	-
RECEIPTS OVER (UNDER) DISBURSEMENTS	1,700	(1,079)	(2,779)	630	2,290	1,660
CASH, JANUARY 1	3,953	3,953	-	1,663	1,663	-
CASH, DECEMBER 31	\$ 5,653	2,874	(2,779)	2,293	3,953	1,660

The accompanying Notes to the Financial Statements are an integral part of this statement

Exhibit V

MORGAN COUNTY, MISSOURI  
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
MORGAN COUNTY HEALTH CENTER FUND

	Year Ended December 31,					
	2002			2001		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Property Tax Revenues	\$ 252,166	256,083	3,917	234,574	237,764	3,190
Intergovernmental Revenues	303,042	312,911	9,869	278,570	276,688	(1,882)
Charges for Service	61,200	43,202	(17,998)	61,700	42,218	(19,482)
Interest Income	18,500	5,927	(12,573)	19,346	11,600	(7,746)
Other Revenues	29,000	48,891	19,891	30,000	29,244	(756)
Total Receipts	\$ 663,908	667,014	3,106	624,190	597,514	(26,676)
DISBURSEMENTS						
Salaries	\$ 498,000	555,723	(57,723)	454,500	449,772	4,728
Office Expense	61,864	62,492	(628)	51,550	57,949	(6,399)
Equipment	2,500	1,149	1,351	4,000	5,224	(1,224)
Mileage/Training	22,750	26,778	(4,028)	20,044	17,360	2,684
Programs	76,294	93,504	(17,210)	129,750	89,446	40,304
Elections	-	-	-	3,000	-	3,000
Total Disbursements	\$ 661,408	739,646	(78,238)	662,844	619,751	43,093
RECEIPTS OVER (UNDER) DISBURSEMENTS	2,500	(72,632)	(75,132)	(38,654)	(22,237)	16,417
CASH, JANUARY 1	162,506	162,506	-	184,743	184,743	-
CASH, DECEMBER 31	\$ 165,006	89,874	(75,132)	146,089	162,506	16,417

The accompanying Notes to the Financial Statements are an integral part of this statement

Exhibit W

MORGAN COUNTY, MISSOURI  
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
FAMILY ACCESS FUND

	Year Ended December 31,					
	2002			2001		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Interest Income	\$ 30	-	(30)	-	25	25
Total Receipts	\$ 30	-	(30)	-	25	25
DISBURSEMENTS						
Expenditures	-	-	-	-	-	-
Total Disbursements	\$ -	-	-	-	-	-
RECEIPTS OVER (UNDER) DISBURSEMENTS	30	-	(30)	-	-	-
CASH, JANUARY 1	1,174	1,174	-	1,149	1,149	-
CASH, DECEMBER 31	\$ 1,204	1,174	(30)	1,149	1,174	25

The accompanying Notes to the Financial Statements are an integral part of this statement

Exhibit X

MORGAN COUNTY, MISSOURI  
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
MoSMART FUND

	Year Ended December 31,					
	2002			2001		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Operating Transfers In	\$ 40,728	45,103	4,375	43,725	41,394	(2,331)
Total Receipts	\$ 40,728	45,103	4,375	43,725	41,394	(2,331)
DISBURSEMENTS						
MoSmart Expenses	\$ 36,079	41,109	(5,030)	38,903	37,270	1,633
Fringe Benefits	4,649	3,994	655	4,005	4,124	(119)
Total Disbursements	\$ 40,728	45,103	(4,375)	42,908	41,394	1,514
RECEIPTS OVER (UNDER) DISBURSEMENTS	-	-	-	817	-	(817)
CASH, JANUARY 1	-	-	-	-	-	-
CASH, DECEMBER 31	\$ -	-	-	817	-	(817)

The accompanying Notes to the Financial Statements are an integral part of this statement



Exhibit Y

MORGAN COUNTY, MISSOURI  
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
SENATE BILL 40 FUND

	Year Ended December 31,					
	2002			2001		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Property Tax	\$ 122,000	142,106	20,106	122,000	131,589	9,589
Interest	3,000	2,401	(599)	3,000	4,110	1,110
Other	1,200	1,230	30	1,200	1,505	305
Total Receipts	\$ 126,200	145,737	19,537	126,200	137,204	11,004
DISBURSEMENTS						
Quality Industries	\$ 55,200	55,200	-	60,000	51,000	9,000
Lake Ozarks Development Center	15,000	15,750	(750)	16,000	13,000	3,000
Morgan Co. Mental Health	9,861	9,861	-	9,861	9,861	-
Central MO Regional Center	40,966	35,740	5,226	33,390	31,747	1,643
Camping Fund	12,000	11,100	900	12,000	10,200	1,800
Stover Development Center	14,400	14,400	-	12,000	12,000	-
Charlie Fogle	-	-	-	1,000	1,000	-
Haw Creek Therapeutic Center	3,250	1,095	2,155	1,500	340	1,160
Recreational Fund	3,000	2,153	847	2,500	2,500	-
Emergency Fund	-	1,564	(1,564)	-	-	-
New Beginning Therapy	2,000	-	2,000	1,500	1,500	-
Special Education Grant	1,200	1,203	(3)	1,200	525	675
Other	2,000	900	1,100	1,550	818	732
Total Disbursements	\$ 158,877	148,966	9,911	152,501	134,491	18,010
RECEIPTS OVER (UNDER) DISBURSEMENTS	(32,677)	(3,229)	29,448	(26,301)	2,713	29,014
CASH, JANUARY 1	85,367	85,367	-	82,654	82,654	-
CASH, DECEMBER 31	\$ 52,690	82,138	29,448	56,353	85,367	29,014

The accompanying Notes to the Financial Statements are an integral part of this statement

Exhibit Z

MORGAN COUNTY, MISSOURI  
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
CIRCUIT CLERK INTEREST FUND

	Year Ended December 31,					
	2002			2001		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Interest Income	\$ 1,000	1,987	987	1,300	3,063	1,763
Other	-	-	-	3,700	-	(3,700)
Total Receipts	\$ 1,000	1,987	987	5,000	3,063	(1,937)
DISBURSEMENTS						
Office Expense	\$ 2,500	1,801	699	3,000	2,438	562
Total Disbursements	\$ 2,500	1,801	699	3,000	2,438	562
RECEIPTS OVER (UNDER) DISBURSEMENTS	(1,500)	186	1,686	2,000	625	(1,375)
CASH, JANUARY 1	23,242	23,242	-	22,617	22,617	-
CASH, DECEMBER 31	\$ 21,742	23,428	1,686	24,617	23,242	(1,375)

The accompanying Notes to the Financial Statements are an integral part of this statement

Exhibit AA

MORGAN COUNTY, MISSOURI  
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
ASSOCIATE CIRCUIT COURT INTEREST FUND

	Year Ended December 31,					
	2002			2001		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Interest	\$ 2,200	1,147	(1,053)	-	2,120	2,120
Total Receipts	\$ 2,200	1,147	(1,053)	-	2,120	2,120
DISBURSEMENTS						
Office Supplies	\$ 1,000	-	1,000	1,000	728	272
Copy machine	3,250	3,567	(317)	-	-	-
Total Disbursements	\$ 4,250	3,567	683	1,000	728	272
RECEIPTS OVER (UNDER) DISBURSEMENTS	(2,050)	(2,420)	(370)	(1,000)	1,392	2,392
CASH, JANUARY 1	18,331	18,331	-	16,939	16,939	-
CASH, DECEMBER 31	\$ 16,281	15,911	(370)	15,939	18,331	2,392

The accompanying Notes to the Financial Statements are an integral part of this statement

Exhibit AB

MORGAN COUNTY, MISSOURI  
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
SENIOR CITIZENS SERVICES FUND

	Year Ended December 31,					
	2002			2001		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Property Taxes	\$ 140,000	141,182	1,182	118,000	128,871	10,871
Interest	-	1,211	1,211	1,100	1,397	297
FIT Tax	-	135	135	-	280	280
Total Receipts	\$ 140,000	142,528	2,528	119,100	130,548	11,448
DISBURSEMENTS						
Postage	\$ 50	15	35	50	-	50
Bond	305	153	152	150	305	(155)
Publication	300	242	58	180	221	(41)
Nutrition Sites	57,000	48,251	8,749	55,000	55,000	-
Missouri Home Care	7,500	7,500	-	5,000	5,000	-
Homemaker Health Care	42,000	51,000	(9,000)	20,000	42,000	(22,000)
Matthew 25 Ministries	7,500	-	7,500	35,000	17,500	17,500
Haw Creek Therapeutic Center	3,250	2,000	1,250	-	-	-
Regal Home Care	3,250	813	2,437	-	-	-
West Central Mo CA Agency	2,000	3,250	(1,250)	-	-	-
Stover Betterment	-	2,000	(2,000)	-	-	-
Checks printed	-	16	(16)	-	-	-
Total Disbursements	\$ 123,155	115,240	7,915	115,380	120,026	(4,646)
RECEIPTS OVER (UNDER) DISBURSEMENTS	16,845	27,288	10,443	3,720	10,522	6,802
CASH, JANUARY 1	41,303	41,303	-	30,781	30,781	-
CASH, DECEMBER 31	\$ 58,148	68,591	10,443	34,501	41,303	6,802

The accompanying Notes to the Financial Statements are an integral part of this statement

Exhibit AC

MORGAN COUNTY, MISSOURI  
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
JURY SCRIPT FUND

	Year Ended December 31,					
	2002			2001		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Transfers In	\$ -	3,000	3,000	-	-	-
Total Receipts	\$ -	3,000	3,000	-	-	-
DISBURSEMENTS						
Jurors Paid	\$ 3,000	1,217	1,783	10,000	2,450	7,550
Total Disbursements	\$ 3,000	1,217	1,783	10,000	2,450	7,550
RECEIPTS OVER (UNDER) DISBURSEMENTS	(3,000)	1,783	4,783	(10,000)	(2,450)	7,550
CASH, JANUARY 1	696	696	-	3,146	3,146	-
CASH, DECEMBER 31	\$ (2,304)	2,479	4,783	(6,854)	696	7,550

The accompanying Notes to the Financial Statements are an integral part of this statement

Exhibit AD

MORGAN COUNTY, MISSOURI  
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
LOCAL LAW ENFORCEMENT BLOCK GRANT FUND

	Year Ended December 31,					
	2002			2001		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Intergovernmental Revenues	\$ -	5,312	5,312	-	16,801	16,801
Interest	210	-	(210)	-	241	241
Reimbursement	-	-	-	-	990	990
Total Receipts	\$ 210	5,312	5,102	-	18,032	18,032
DISBURSEMENTS						
Equipment	\$ 30,000	29,136	864	-	7,581	(7,581)
Total Disbursements	\$ 30,000	29,136	864	-	7,581	(7,581)
RECEIPTS OVER (UNDER) DISBURSEMENTS	(29,790)	(23,824)	5,966	-	10,451	10,451
CASH, JANUARY 1	33,315	33,315	-	22,864	22,864	-
CASH, DECEMBER 31	\$ 3,525	9,491	5,966	22,864	33,315	10,451

The accompanying Notes to the Financial Statements are an integral part of this statement

Exhibit AE

MORGAN COUNTY, MISSOURI  
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
SHERIFF DRUG SEIZURE FUND

	Year Ended December 31,					
	2002			2001		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Interest	\$ -	10	10	-	14	14
Total Receipts	\$ -	10	10	-	14	14
DISBURSEMENTS						
Other	\$ -	270	(270)	-	-	-
Total Disbursements	\$ -	270	(270)	-	-	-
RECEIPTS OVER (UNDER) DISBURSEMENTS	-	(260)	(260)	-	14	14
CASH, JANUARY 1	351	351	-	337	337	-
CASH, DECEMBER 31	\$ 351	91	(260)	337	351	14

The accompanying Notes to the Financial Statements are an integral part of this statement

## Notes to the Financial Statements



MORGAN COUNTY, MISSOURI  
NOTES TO THE FINANCIAL STATEMENTS

1. Summary of Significant Accounting Policies

A. Reporting Entity and Basis of Presentation

The accompanying special-purpose financial statements present the receipts, disbursements, and changes in cash of various funds of Morgan County, Missouri, and comparisons of such information with the corresponding budgeted information for various funds of the county. The funds presented are established under statutory or administrative authority, and their operations are under the control of the County Commission, an elected county official, the Health Center Board, the Senate Bill 40 Board, or the Senior Citizens Service Board. The General Revenue Fund is the county's general operating fund, accounting for all financial resources except those required to be accounted for in another fund. The other funds presented account for financial resources whose use is restricted for specified purposes.

B. Basis of Accounting

The financial statements are prepared on the cash basis of accounting; accordingly, amounts are recognized when received or disbursed in cash. This basis of accounting differs from accounting principles generally accepted in the United States of America, which require revenues to be recognized when they become available and measurable or when they are earned and expenditures or expenses to be recognized when the related liabilities are incurred.

C. Budgets and Budgetary Practices

The County Commission and other applicable boards are responsible for the preparation and approval of budgets for various county funds in accordance with Sections 50.525 through 50.745, RSMo 2000, the county budget law. These budgets are adopted on the cash basis of accounting.

Although law requires adoption of a formal budget, the county did not adopt formal budgets for the following funds:

<u>Fund</u>	<u>Years Ended December 31,</u>
Local Law Enforcement Block Grant Fund	2001
Sheriff's Drug Seizure Fund	2002 and 2001
Family Access Fund	2001

Warrants issued were in excess of budgeted amounts for the following funds:

<u>Fund</u>	<u>Years Ended December 31,</u>
General Revenue Fund	2002 and 2001
911 Fund	2002 and 2001
Recorder of Deeds User Fund	2002 and 2001
Law Enforcement Sales Tax Fund	2002 and 2001
Law Enforcement Training Fund	2002
Prosecuting Attorney Training Fund	2002
Johnson Grass Fund	2002
P.O.S.T. Fund	2002
Election Services Fund	2002
Morgan County Health Center	2002
Prosecuting Attorney Delinquent Tax Fund	2002
MoSmart Fund	2002
NID Debt Service Fund	2001
NID Ongoing Construction Fund	2001
Sheriff's Fees Fund	2001
Prosecuting Attorney Library Fund	2001
Senior Citizens Service Fund	2001

Section 50.740, RSMo 2000, prohibits expenditures in excess of the approved budgets.

D. Published Financial Statements

Under Section 50.800 and 50.810, RSMo 2000, the County Commission is responsible for preparing and publishing in a local newspaper a detailed annual financial statement for the county. The financial statement is required to show receipts or revenues, disbursements or expenditures, and beginning and ending balances for each fund.

However, the county's published financial statements did not include the following funds:

<u>Fund</u>	<u>Years Ended December 31,</u>
Senate Bill 40 Fund	2002 and 2001
K-9 Drug Dog Fund	2002 and 2001

Additionally, for the Health Center Fund, Senate Bill 40 Fund, and the Senior Citizens Fund, the county's published financial statements for the years ended December 31, 2002 and 2001, included only those amounts that passed through the County Treasurer.

2. Cash

Section 110.270, RSMo 2000, based on Article IV, Section 15, Missouri Constitution, authorizes counties to place their funds, either outright or by repurchase agreement, in U.S. Treasury and agency obligations. In addition, Section 30.950, RSMo 2000, requires political subdivisions with authority to invest in instruments other than depositary accounts at financial institutions to adopt a written investment policy. Among other things, the policy is to commit a political subdivision to the principles of safety, liquidity, and yield (in that order) when managing public funds and to prohibit purchase of derivatives (either directly or through repurchase agreements), use of leveraging (through either reverse repurchase agreements or other methods), and use of public funds for speculation. The county has adopted such a policy.

### Cash (continued)

In accordance with Statement No. 3 of the Governmental Accounting Standards Board, *Deposits with Financial Institutions, Investments (Including Repurchase Agreements), and Reverse Repurchase Agreements*, disclosures are provided below regarding the risk of potential loss of deposits and investments. For the purposes of these disclosures, deposits with financial institutions are demand, time, and savings accounts, including certificates of deposit and negotiable order of withdrawal accounts, in banks, savings institutions, and credit unions.

### Deposits

The county's deposits at December 31, 2002, and 2001 were entirely covered by federal depositary insurance or by collateral securities held by the county's custodial bank in the county's name or by an irrevocable stand-by letter of credit.

The Health Center Board's deposits at December 31, 2002 and 2001, were entirely covered by federal depositary insurance or by collateral securities held by the board's custodial bank in the board's name or by commercial insurance provided by a surety bank.

The Senate Bill 40 Board's deposits at December 31, 2002 and 2001, were entirely covered by federal depositary insurance or by collateral securities held by the board's custodial bank in the board's name.

The Senior Citizens Service Board's deposits at December 31, 2002 and 2001, were entirely covered by federal depositary insurance.

Schedule

MORGAN COUNTY, MISSOURI  
SCHEDULE OF FINDINGS  
YEARS ENDED DECEMBER 31, 2002 AND 2001

This schedule includes no audit findings that *Government Auditing Standards* requires to be reported for an audit of financial statements.

Follow-Up on Prior Audit Findings for an  
Audit of Financial Statements Performed in Accordance  
With *Government Auditing Standards*

MORGAN COUNTY, MISSOURI  
FOLLOW-UP ON PRIOR AUDIT FINDINGS

In accordance with Government Auditing Standards, this sections reports the auditor's follow-up on action taken by Morgan County, Missouri, on the applicable findings in the prior audit report issued for the two years ended December 31, 2000.

00-1. Omission of Budgetary Information

Finding: Budgets not prepared for eight funds.

Recommendation: Budgets for all funds be prepared.

Status: Partially implemented. Omission of budgets for some funds were immaterial instances of non-compliance.

00-2. Overspending of Budgets.

Finding: Thirteen funds overspent their budgets and the County had no formal monitoring procedures to ensure adequate budget appropriations existed.

Recommendation: County Commission and Senior Citizens Board adopt procedures to compare actual results with budgets and refrain from authorizing disbursements in excess of budget or formally amend the budget to accommodate the expenses.

Status: Partially implemented. Overspending of budgets by some funds were immaterial instances of non-compliance



## SECTION ON OTHER MATTERS

MORGAN COUNTY, MISSOURI  
LETTER ON OTHER MATTERS

We have audited the special-purpose financial statements of various funds of Morgan County, Missouri, as of and for the years ended December 31, 2002 and 2001, and have issued our report thereon dated May 31, 2003.

We did not audit the operations of elected officials with funds other than those presented in the special-purpose financial statements. The operations of such officials will be audited and reported on during the state auditor's next scheduled audit of the county.

This Letter on Other Matters presents matters other than the findings, if any, reported in the accompanying Schedule of Findings. These matters resulted from our audit of the special-purpose financial statements of Morgan County but do not meet the criteria for inclusion in the written report on compliance and on internal control over financial reporting that is required for an audit performed in accordance with *Government Auditing Standards*. Nevertheless, the county should consider these matters and take appropriate corrective action.

1.     Documentation for Expenses

In testing a sample of disbursements, we found some problems with the operating of good internal controls. In the health center, we found some disbursements without any authorization for payment on the invoices paid. In the courthouse funds, we found some disbursements were made without any invoices attached to the warrants authorized for payment by the commissioners. Documentation on all disbursements should be obtained and kept for the audit. In cases where the Commissioners approve warrants without invoices, they should provide a memo to the Clerk as to why no further documentation is attached to the warrant.

2. Commission Minutes

Commission minutes were not complete in documenting the County's business transactions. For instance, the minutes do not record the efforts made to obtain the lowest costs on goods and services through a competitive bidding process (that process occurs but the commission's minutes do not disclose the competing vendors or the reasons for awarding a bid to one vendor over another). The minutes mostly report only that the commissions received road calls.

3. Senior Board Minutes and Contracts

The Board's minutes do not report on those in attendance making it difficult to determine if a quorum was present or not during meetings when action items were decided. Further, the organization should establish written contracts with their service providers for the delivery of services which then can be monitored for compliance throughout the year.

4. Income Classifications

We found a few instances of incorrectly categorizing revenues as property tax revenues when the receipts were for sale of merchant licenses and reimbursements for printing expense.

5. Transfers between Funds

The budget documents reported unequal transfers between funds without the amounts transferred-in matching the amounts transferred-out across funds. All transfers were found to match, but descriptions of them as income or expense in some funds was incorrect.

6. Competitive Bidding

A vehicle was purchased by the Morgan County Sheriff's Office in 2002 without following the proper procedures for obtaining competitive bids on purchases that exceed the State's threshold for obtaining bids to purchase goods or services. The

Competitive Bidding (continued)

best interests of the citizens are served by obtaining competitive bids on large purchases and should be followed at all times by all office holders.

7. Newspaper Publication

While all but a few funds are covered in the newspaper publication, many funds are summarized without enough detail to meet the requirements of State law regarding publishing financial information each year. Full financial information gives the categories of income and expense by fund rather than total receipts and total disbursements. Publication of the amount of bonded indebtedness by fund is also required.

8. Overspending Budgets

An excessive number of funds have overspent the budgets. The budgets should be reviewed before the end of the year on those funds which exceed budget so that future budgets can be more accurate.

This Letter on Other Matters is intended for the information of the management of Morgan County, Missouri, and other applicable government officials. However, this letter is a matter of public record and its distribution is not limited.

Original Signed by Auditor

Casey and Company, LLC

Independent Auditor

May 31, 2003